



San Bernardino LAFCO Fiscal Indicators

1

Apple Valley Foothill County Water District

Report Created:1/22/2018

The Apple Valley Foothill County Water District is authorized by LAFCO to provide the following function: water. The district does not receive property tax revenue. The agency does not provide pension or other post-employment benefits (OPEB). The district's 717 acre service area is located in the southern unincorporated Apple Valley community. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



Apple Valley Foothill County Water District

Report Created:1/22/2018

Charges for Service (business)

Description

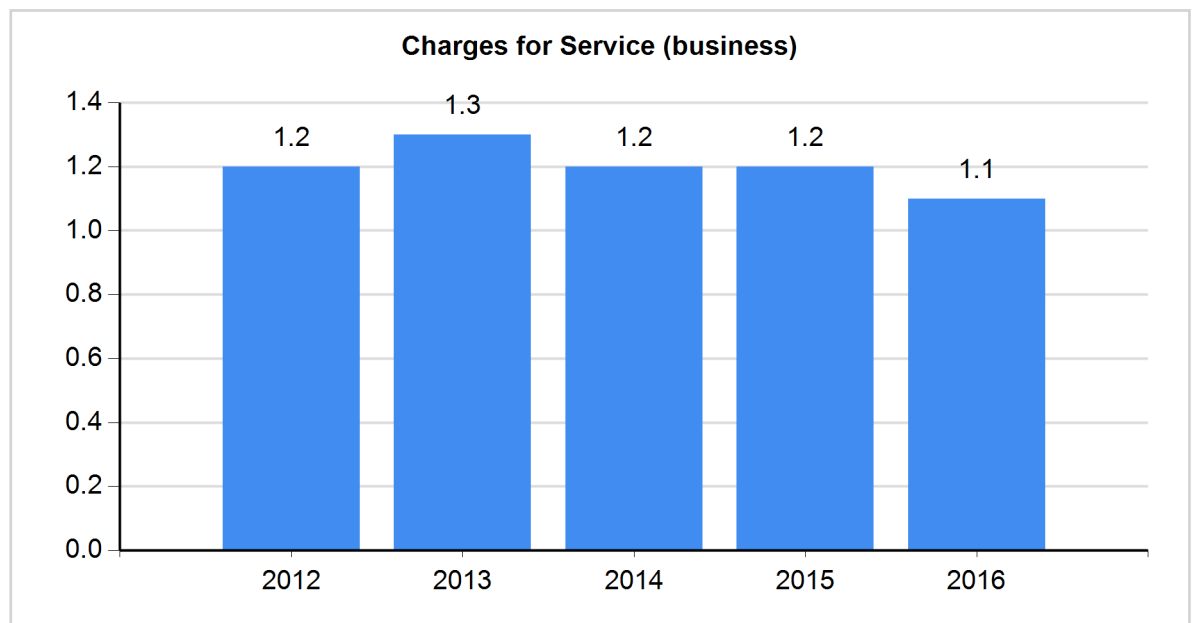
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2012	2013	2014	2015	2016
\$151,644	\$144,335	\$151,823	\$147,591	\$141,387
\$125,701	\$114,637	\$121,725	\$128,330	\$123,503
1.2	1.3	1.2	1.2	1.1

Agency Response



Apple Valley Foothill County Water District

Report Created:1/22/2018

Liquidity

Description

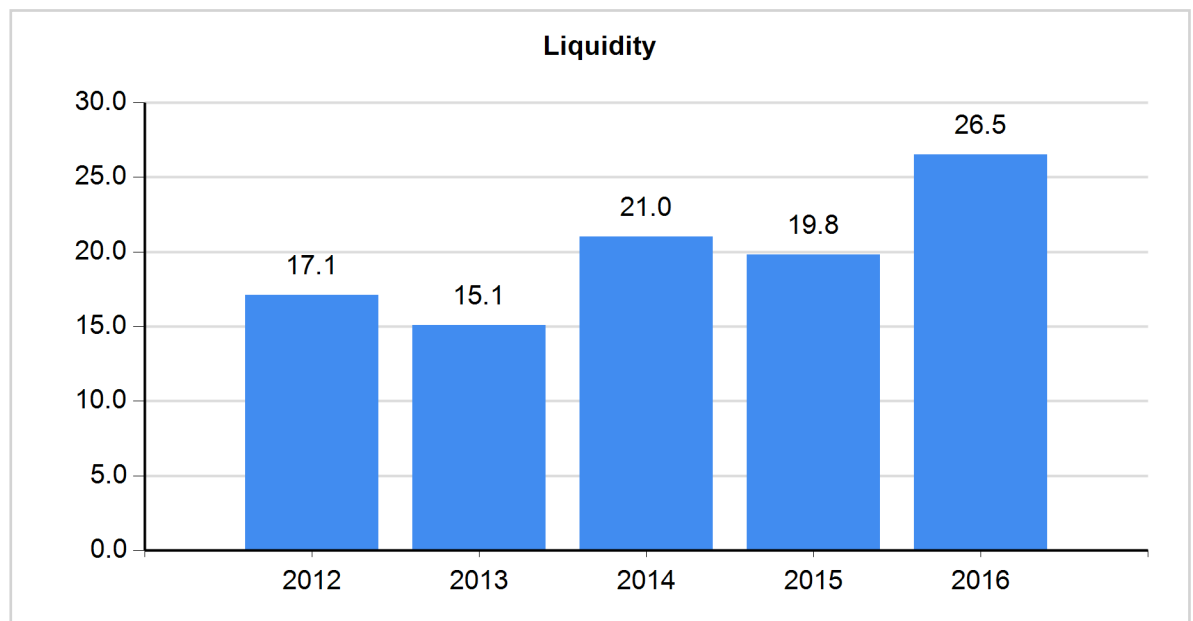
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$220,471	\$204,942	\$225,353	\$245,433	\$262,292
\$12,856	\$13,565	\$10,752	\$12,400	\$9,886
17.1	15.1	21.0	19.8	26.5

Agency Response



Apple Valley Foothill County Water District

Report Created:1/22/2018

Change in Cash and Cash Equivalents (business)

Description

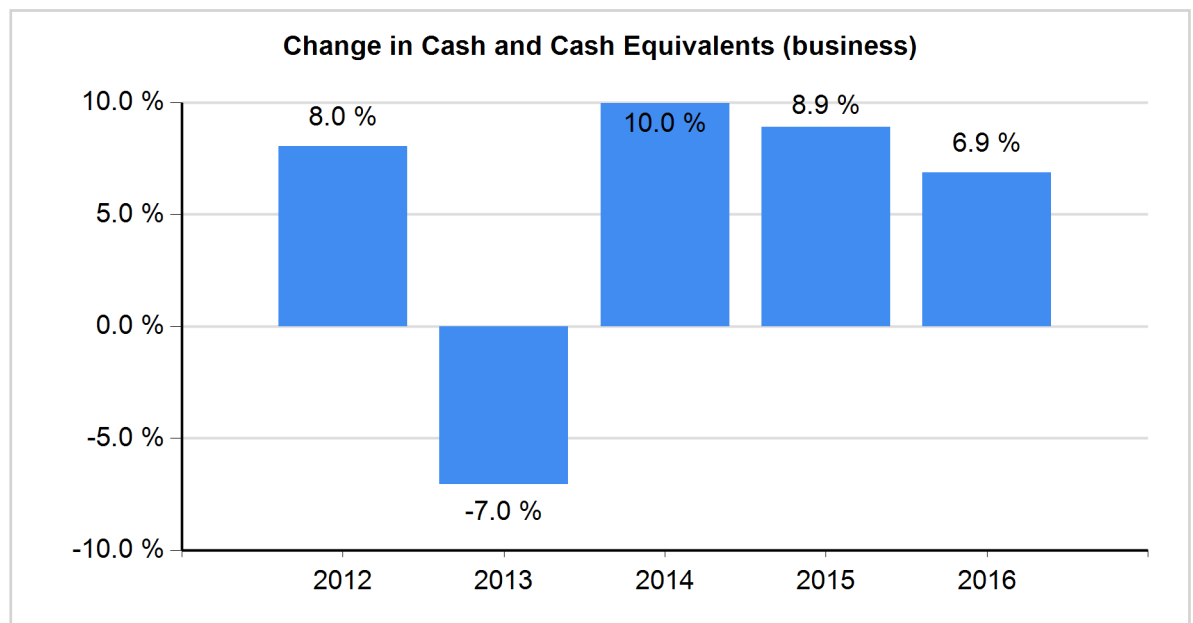
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

Source:

Statement of Cash Flows



2012	2013	2014	2015	2016
\$16,408	(\$15,529)	\$20,411	\$20,080	\$16,859
\$204,063	\$220,471	\$204,942	\$225,353	\$245,433
8.0%	-7.0%	10.0%	8.9%	6.9%

Agency Response